

From: Fowler, Lelania <Lelania.Fowler@cdtfa.ca.gov>

Sent: Thursday, March 2018

Subject: RE:

The Registration Requirement is based on my investigation and our telephone conversations.

I am doing my due diligence in order to provide you with your options and maintain a record for a potential Audit Referral if you choose not to register.

If you choose not to voluntarily comply to obtain a sellers permit these are some of the possible outcomes :

- Law codes

<https://www.boe.ca.gov/lawguides/business/archive/2010/vol1/sutl/sales-and-use-tax-law-chapter10-all.html>

- 6071. **Unlawful acts.** A person who engages in business as a seller in this state without a permit or permits or after a permit has been suspended or revoked, and each officer of any corporation which so engages in business, is guilty of a misdemeanor punishable as provided in Section 7153.
- 7153. **Same.** Any violation of this part by any person, except as otherwise provided, is a misdemeanor. Each offense shall be punished by a fine of not less than one thousand dollars (\$1,000) and not more than five thousand dollars (\$5,000), or imprisonment not exceeding one year in the county jail, or both the fine and imprisonment in the discretion of the court.
- 7153.5. **Same.** Notwithstanding any other provision of this part, any person who violates this part with intent to defeat or evade the reporting, assessment, or payment of a tax or an amount due required by law to be made is guilty of a felony when the amount of unreported tax liability aggregates twenty-five thousand dollars (\$25,000) or more in any 12-consecutive-month period. Each offense shall be punished by a fine of not less than five thousand dollars (\$5,000) and not more than twenty thousand dollars (\$20,000), or imprisonment for 16 months, two years, or three years, or both the fine and imprisonment in the discretion of the court.

Business Taxes Law Guide - SALES AND USE TAX LAW

www.boe.ca.gov

The mission of the State Board of Equalization is to serve the public through fair, effective, and efficient tax administration

Thank You,

Lelania Fowler

Tax Technician III

California Department of Tax and Fees Administration

3321 Power Inn Rd., Ste. 210

Sacramento, CA 95826-3889

Phone: 916-227-6636 | Fax: 916-227-6641

E: Lelania.Fowler@cdtfa.ca.gov | www.cdtfa.ca.gov

From: Fowler, Lelania <Lelania.Fowler@cdtfa.ca.gov>
Sent: Wednesday, March 11, 2018
To: [REDACTED]
Subject: [REDACTED]

Good Morning,

I am writing to set up an appointment with you for registration.

It takes about 15-20 minutes.

I am available from 7:00 a.m. to 3:00 P.M. Pacific Standard Time, Monday through Friday.

Please let me know when you would like me to call you to complete registration.

I also wanted to advise you that operating unlawfully you can be prosecuted and billed, become unable to receive penalty relief per :

Law codes

<https://www.boe.ca.gov/lawguides/business/archive/2010/vol1/sutl/sales-and-use-tax-law-chapter10-all.html>

Business Taxes Law Guide - SALES AND USE TAX LAW

www.boe.ca.gov

The mission of the State Board of Equalization is to serve the public through fair, effective, and efficient tax administration

- **6071. Unlawful acts.** A person who engages in business as a seller in this state without a permit or permits or after a permit has been suspended or revoked, and each officer of any corporation which so engages in business, is guilty of a misdemeanor punishable as provided in Section 7153.
- **7153. Same.** Any violation of this part by any person, except as otherwise provided, is a misdemeanor. Each offense shall be punished by a fine of not less than one thousand dollars (\$1,000) and not more than five thousand dollars (\$5,000), or

imprisonment not exceeding one year in the county jail, or both the fine and imprisonment in the discretion of the court.

- 7153.5. **Same.** Notwithstanding any other provision of this part, any person who violates this part with intent to defeat or evade the reporting, assessment, or payment of a tax or an amount due required by law to be made is guilty of a felony when the amount of unreported tax liability aggregates twenty-five thousand dollars (\$25,000) or more in any 12-consecutive-month period. Each offense shall be punished by a fine of not less than five thousand dollars (\$5,000) and not more than twenty thousand dollars (\$20,000), or imprisonment for 16 months, two years, or three years, or both the fine and imprisonment in the discretion of the court.

Thank You,

Lelania Fowler

Tax Technician III

California Department of Tax and Fees Administration

3321 Power Inn Rd., Ste. 210

Sacramento, CA 95826-3889

Phone: 916-227-6636 | Fax: 916-227-6641

E: Lelania.Fowler@cdtfa.ca.gov | www.cdtfa.ca.gov



STATE OF CALIFORNIA

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

OUT-OF-STATE OFFICE

3321 POWER INN ROAD, SUITE 130, SACRAMENTO CA 95826-3893

1-916-227-8800 • FAX 1-916-227-8641

www.cdtfa.ca.gov

EDMUND G. BROWN JR.
Governor

MARYBEL BATJER
Secretary, Government Operations Agency

NICOLAS MADUROS
Director

Letter Date:

September 2018

Case ID:

Dear [REDACTED]

As a result of our review of the questionnaire regarding your sales activities in California as well as an independent investigation, your company is required to register with the California Department of Tax and Fee Administration (CDTFA) pursuant to Revenue and Taxation Code (R&TC) section 6203.

We provide the convenience of online registration at www.cdtfa.ca.gov. From the homepage, select Register and follow the prompts. Your start date is the date your firm was first engaged in business in California (see R&TC section 6203). Please note, pursuant to R&TC section 6071, a person who is engaged in business as a seller in this state without a permit is in violation of the law and each officer of a corporation may be guilty of a misdemeanor. Failure to comply by October 1, 2018, may result in a Notice of Determination (billing) being issued, as authorized under R&TC section 6487.

If you have further questions regarding this matter or need assistance with the requirements of this letter, please feel free to contact me at the telephone number listed above.

Sincerely,

Nicole Campbell
Business Taxes Representative
Out-of-State Office

From: Fong, Liane <Liane.Fong@cdtfa.ca.gov>

Date: Thu, Jan 24, 2019 at [REDACTED]

Subject: California Department of Tax and Fee Administration/ Case ID #693561

To: [REDACTED]

In the process of applying for your California Sellers Permit, you have provided a start date of 02/15/19 for your sales and use tax account.

Under current law, you are considered the retailer of the inventory you sell through a fulfillment center and other marketplaces and you are required to provide the CDTFA with an accurate start date that reflects when your nexus in California first commenced. In accordance with the Revenue and Taxation Code 6487, failure to comply may result in the necessary enforcement action including an audit and issuance of deficiency determinations, the CDTFA can issue determinations for up to eight years when issuing a Notice of Determination(billing) for an unreported period.

If you need to change your start to reflect when you first commence California nexus, please contact me or our office at (916) 227-6600.

Enclosure: Regulation 1684

LIANE FONG

California Department of Tax and Fee Administration

Out of State District Office

Phone: 916-227-6662| Fax: 916-227-6641

E: lfong@cdtfa.ca.gov | www.cdtfa.ca.gov



STATE OF CALIFORNIA

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

OUT-OF-STATE OFFICE

3321 POWER INN ROAD, SUITE 130, SACRAMENTO CA 95826-3893

1-916-227-6600 • FAX 1-916-227-6641

www.cdtfa.ca.gov

EDMUND G. BROWN Jr.
Governor

MARYBEL BATJE
Secretary, Government Operations Agency

NICOLAS MADURO
Director

Letter Date:

February 1, 2019

Case ID:

Dear [REDACTED] (Or To Whom It May Concern):

In the August 15, 2018 letter, the California Department of Tax and Fee Administration (CDTFA) informed you of your firm's requirements to register with us as mandated by the State of California under the Sales and Use Tax Law. As of the date of this letter, we have not received your response.

We provide the convenience of online registration at www.cdtfa.ca.gov. From the homepage, select Register and follow the prompts. Your start date is the date your firm was first engaged in business in California (see R&TC section 6203). Please note, pursuant to R&TC section 6071, a person who is engaged in business as a seller in this state without a permit is in violation of the law and each officer of a corporation may be guilty of a misdemeanor. Failure to comply by March 7, 2019, may result in a Notice of Determination (billing) being issued, as authorized under R&TC section 6487.

If you have further questions regarding this matter or need assistance with the requirements of this letter, please feel free to contact me at the telephone number listed above.

Sincerely,

Becky Smith
Tax Technician
Phone 916-227-6663
rebecca.smith@cdtfa.ca.gov
Out-of-State Office

STATE OF CALIFORNIA
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
 1515 TOWER CENTER DRIVE, 15TH FLOOR, SACRAMENTO, CA 95833-5940
 1-819-227-6600 • FAX 1-819-227-6603
www.cdfta.ca.gov

FORNANDO BIGNARDI JR.
 Governor
 JAMES HILL, JR. ASST.
 Secretary, Department of Tax and Fee Administration
 NICHOLAS HADJIOZIS
 Director

Letter Date: May 1, 2018
 Letter ID: [REDACTED]
 Account Type: Sales and Use Tax
 Account Number: [REDACTED]
 Limited Access Code: [REDACTED]
 Collection ID: [REDACTED]

**IMMEDIATE ACTION REQUIRED
 FILE YOUR RETURN OR YOUR SELLER'S PERMIT MAY BE CANCELLED**

Dear Taxpayer:

Our records indicate that we have not received your sales and use tax return for the period listed below.

Account	Filing Period	Period Begin	Period End
[REDACTED]	December 31, 2015	October 1, 2015	December 31, 2015

If your seller's permit is cancelled, it is illegal for you to make sales of taxable items in California.

What should I do now?

File your return immediately by logging in at www.cdfta.ca.gov and click on "File a Return." You must file a return even if you have no sales or use tax to report or you cannot pay. If you cannot pay in full, please file your return immediately, pay as much as you can to avoid additional interest, and then contact your local office to discuss your account.

Or

If you need help with filing your return, please contact the office at the telephone number above.

If your return is not filed by July 31, 2018, you may be billed for estimated amounts due, pursuant to Revenue and Taxation Code section 6511.

If you believe you have received this letter in error or your business has closed, please contact your local office at the phone number listed above.

For additional information, read publication 54, *Collection Procedures*, or publication 74, *Closing Out Your Account* at www.cdfta.ca.gov.

California Department of Tax and Fee Administration

CDFTA-431-03 REV. 14 (P.18)
 05/17/17
 Encls.

From: **Khan, Saman** <Saman.Khan@cdtfa.ca.gov>
Date: Wed, Feb [REDACTED], 2018 at [REDACTED]
Subject: California Department of Tax and Fee Administration
To: "[REDACTED]"

Hello Mr. [REDACTED],

A follow up email was sent to you on 12/26/17 regarding filing of your past period liabilities, and to see if you had any questions. Your account is delinquent for period(s): **3Q14-2Q17**.

Electronic filing is the California Department of Tax and Fee Administration method for filing your sales and use tax returns and making payments. Log into our website

at www.cdtfa.ca.gov to utilize our online services and become a registered user. The express login code for your account is provided below. Please be aware

that interest continues to accrue on any unpaid tax due.

As an advisory, any delinquent tax amount is subject to penalty and interest. Relief from penalty is possible if your failure to register and file timely

was due to reasonable cause. You may request relief from penalties.

Please file your returns online by February 08, 2018. Failure to file the required returns will result in your account

being referred to our audit section for issuance of an estimated determination.

If you wish to go on a payment plan here is a link to apply for one:

<https://www.cdtfa.ca.gov/services/#Overview>

Please feel free to call or email me with your questions at any time. Your case has been assigned to me now.

Past Period Liability for Account

Permit: SC OHB 103107481

Express Login Code: t922445j

Sincerely,

Saman khan

BTCS 1

California Department of Tax and Fee Administration

Out of State Office MIC: OH

3321 Power Inn Rd STE 130

Sacramento CA 95826

Phone: 916-227-6653

Fax: 916-227-6641

Email: saman.khan@cdtfa.ca.gov

www.cdtfa.ca.gov



**California Department of
Tax and Fee Administration**

The information contained in this e-mail is private, confidential, or legally privileged. It is intended only for the use of the person(s) name herein as sender and recipients of the communication. Any retention, display, dissemination, distribution, disclosure, publication or

copying of the contents of the attached message by individuals other than the sender or recipient of the said communication is strictly prohibited. If you have received this e-mail message in error, please immediately notify the sender (the California Department of Tax and Fee Administration) by e-mail or at the sender's telephone number, then immediately delete this e-mail. Persons who copy or disclose such confidential information are subject to applicable legal penalties.

Any written advice is intended to provide general information regarding the application of the tax and will not serve as a basis for relief of liability under Revenue and Taxation Code section 6596.



STATE OF CALIFORNIA

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

OUT-OF-STATE OFFICE

3321 POWER INN ROAD, SUITE 130, SACRAMENTO CA 95826-3893

1-916-227-6600 • FAX 1-916-227-6641

www.cdtfa.ca.gov

EDMUND G. BROV
Gc

MARYBEL B.
Secretary, Government Operations /

NICOLAS MAC
f



Letter Date:

February 2019

Case ID:



Dear [REDACTED] (Or To Whom It May Concern):

In the August 15, 2018 letter, the California Department of Tax and Fee Administration (CDTFA) informed you of your firm's requirements to register with us as mandated by the State of California under the Sales and Use Tax Law. As of the date of this letter, we have not received your response.

We provide the convenience of online registration at www.cdtfa.ca.gov. From the homepage, select Register and follow the prompts. Your start date is the date your firm was first engaged in business in California (see R&TC section 6203). Please note, pursuant to R&TC section 6071, a person who is engaged in business as a seller in this state without a permit is in violation of the law and each officer of a corporation may be guilty of a misdemeanor. Failure to comply by March 7, 2019, may result in a Notice of Determination (billing) being issued, as authorized under R&TC section 648.

If you have further questions regarding this matter or need assistance with the requirements of this letter, please feel free to contact me at the telephone number listed above.

Sincerely,

Becky Smith
Tax Technician
Phone 916-227-6663
rebecca.smith@cdtfa.ca.gov
Out-of-State Office



From: **Fong, Liane** <Liane.Fong@cdtfa.ca.gov>

Date: Thu, Jan 24, 2019 at [REDACTED]

Subject: California Department of Tax and Fee Administration/ Case ID #693561

To: [REDACTED]

In the process of applying for your California Sellers Permit, you have provided a start date of 02/15/19 for your sales and use tax account.

Under current law, you are considered the retailer of the inventory you sell through a fulfillment center and other marketplaces and you are required to provide the CDTFA with an accurate start date that reflects when your nexus in California first commenced. In accordance with the Revenue and Taxation Code 6487, failure to comply may result in the necessary enforcement action including an audit and issuance of deficiency determinations, the CDTFA can issue determinations for up to eight years when issuing a Notice of Determination(billing) for an unreported period.

If you need to change your start to reflect when you first commence California nexus, please contact me or our office at (916) 227-6600.

Enclosure: Regulation 1684

LIANE FONG

California Department of Tax and Fee Administration

Out of State District Office

Phone: 916-227-6662| Fax: 916-227-6641

E: lfong@cdtfa.ca.gov | www.cdtfa.ca.gov

From: "Campbell, Nicole" <Nicole.Campbell@cdtfa.ca.gov>
Subject: California Department of Tax and Fee Administration
Date: July 13, 2018 [REDACTED]
To: [REDACTED]

Dear Controller,

A instate audit was conducted showing [REDACTED] making sales to California customers. Please complete the attached California Nexus Questionnaire by Monday July 16, 2018. If you have any questions please contact me.

Thank you

Nicole Campbell
Business Taxes Representative
California Department of Tax and Fee Administration
3321 Power Inn Rd., Suite 130, Sacramento, CA 95826-3893
Ph: 916-227-2907 Fax: 916-227-6641
E-mail: Nicole.Campbell@cdtfa.ca.gov / www.cdfa.ca.gov

Any answer given is intended to provide general information regarding the application of tax based on the information you have provided and will not serve for relief of liability under section 6596.

♻️ please consider the environment before printing this e-mail

Notice: The information contained in this e-mail message is private, confidential, or legally privileged. It is intended ONLY for the use of the person(s) specifically named herein as sender and recipient(s) of the communication. Any retention, display, dissemination, distribution, disclosure, publication or copying of the contents of this message by individuals OTHER than the sender or recipient of the said communication is strictly prohibited. If you have received this e-mail message in error, please immediately notify the SENDER at sender's e-mail address, then immediately delete the entire e-mail message, without copying the message, and without disclosing its contents to any person other than the sender or recipient. Persons who copy or disclose such confidential information are subject to applicable legal penalties.

Date: Thu, Jan 24, 2019 [REDACTED]
Subject: California Department of Tax and Fee Administration - [REDACTED]
To: [REDACTED]

Hello

This is a follow up email regarding delinquent returns for [REDACTED] You have delinquent periods from 2Q14 through 2Q17. Please file returns as soon as possible and let me know once they are completed.

Here is a link to log into your account:

<https://onlineservices.cdtfa.ca.gov/ /#1>

Let me know if you have any questions.

Thank you

Saman Khan

Tax Compliance Specialist, Out-of-State Office

California Department of Tax and Fee Administration

3321 Power Inn Rd., Ste. 130, Sacramento, CA 95826

Phone: 916-227-6653 Fax: 916-227-6641

<https://www.cdtfa.ca.gov/taxes-and-fees/survey-hawd.aspx>

Thank You for Connecting with Us:



www.cdtfa.ca.gov



**California Department of
Tax and Fee Administration**

The information contained in this e-mail is private, confidential, or legally privileged. It is intended only for the use of the person(s) name herein as sender and recipients of the communication. Any retention, display, dissemination, distribution, disclosure, publication or copying of the contents of the attached message by individuals other than the sender or recipient of the said communication is strictly prohibited. If you have received this e-mail message in error, please immediately notify the sender (the California Department of Tax and Fee Administration) by e-mail or at the sender's telephone number, then immediately delete this e-mail. Persons who copy or disclose such confidential information are subject to applicable legal penalties.

Any written advice is intended to provide general information regarding the application of the tax and will not serve as a basis for relief of liability under Revenue and Taxation Code section 6596.

----- Forwarded message -----

From: **Fowler, Lelania** <Lelania.Fowler@cdtfa.ca.gov>

Date: [REDACTED] Feb [REDACTED], 2018

Subject: [REDACTED]

To: [REDACTED]

Dear [REDACTED]:

The California Department of Tax and Fee Administration (CDTFA) has issued your company the permit

number listed above. Please refer to this number when corresponding with CDTFA.

Your company is required to file Sales and Use Tax returns on a Quarterly basis with a start date of

9/5/2012. All sales of tangible personal property are retail sales and subject to tax, unless supported by

documentation as being exempt. Electronic filing is the CDTFA's method for filing your Sales and Use Tax

returns and making payments. Publication 159, E-file Guide and other online services are available on our

website, www.cdtfa.ca.gov.

You are required to file past due return(s) for the period(s) 3rd Quarter 2012 through 4th Quarter 2017 by

4/13/2018. I have attached BOE 504, A-B-C (XYZ letter) that can be used to contact your customers to

determine if the sales were previously reported to the BOE. You should retain the completed XYZ letters

and other documentation should it be requested at a later date.

As an advisory, any delinquent tax amount is subject to penalty and interest. You may request relief from

penalties; however interest is mandatory and enforced on all delinquent tax due.

For additional information, please visit our website at www.cdtfa.ca.gov to obtain, California Sales and Use

Tax laws, regulations, publications and procedures. If you have any questions, please contact me at the

number or email listed below.

Lelania Fowler

Tax Technician III

California Department of Tax and Fees Administration

3321 Power Inn Rd., Ste. 210
Sacramento, CA 95826-3889

Phone: [916-227-6636](tel:916-227-6636) | Fax: [916-227-6641](tel:916-227-6641)

E: Lelania.Fowler@cdtfa.ca.gov | www.cdtfa.ca.gov

STATE OF CALIFORNIA

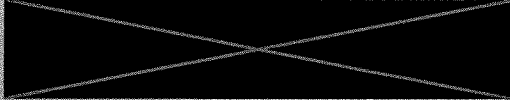
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
 OUT-OF-STATE OFFICE
 3321 POWER INN RD, STE 130
 SACRAMENTO, CA 95826
 1-916-227-6600 • FAX 1-916-227-6641
www.cdtfa.ca.gov



EDMUND G. BROWN JR.
 Governor

MARYBEL BATJER
 Secretary, Government Operations Agency

NICOLAS MADUROS
 Director



Letter Date:
 Letter ID:
 Case ID:

13-Dec-2018



Dear Seller:

The California Department of Tax and Fee Administration (CDTFA) has received information that you have inventory that is stored in warehouses or fulfillment centers in California. As such, you meet the definition of a retailer engaged in business in California (Revenue and Taxation Code section 6203) and you are, therefore, required to register with the CDTFA, file sales and use tax returns, and pay tax on sales made to consumers in California.

The CDTFA prides itself on the fair and uniform treatment of all taxpayers, and it is our intent to treat all taxpayers who voluntarily make attempts to correct past reporting errors with the utmost respect and fairness. The CDTFA may, in certain circumstances, relieve penalties imposed in cases where the taxpayer comes forward, registers, and remits the past due taxes and interest.

Please register by January 15, 2019. To register, visit www.cdtfa.ca.gov and select *Register*, then select *Register a New Business Activity or Location*. The start date on your account should reflect the date you began engaging in business in California. You will receive a permit number when your online registration is complete. After registering, please complete the *Registration Confirmation* section below and return it in the enclosed self-addressed envelope. You may also complete this form online by visiting CDTFA online services and select *Respond to Letter/Inquiry* under the Limited Access Functions, and use the *Letter ID* and *Letter Date* listed above. If you need assistance with registering or have any additional questions, please contact our Out-of-State Office at 1-916-227-6600 or email us at OSReg@cdtfa.ca.gov.

California Department of Tax and Fee Administration

**REGISTRATION CONFIRMATION:**

NAME OF PERSON RESPONDING TO THIS LETTER (please print)	TITLE	DATE
SIGNATURE	TELEPHONE NUMBER ()	
EMAIL ADDRESS	PERMIT NUMBER	

0002037591 01

Case ID:

